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January 26, 2012

23/757

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VIA ELECTRONIC FILING

Cynthia T. Brown Chief, Section of Administration Office of Procedures Surface Transportation Board 395 E Street, S.W. Washington, D.C. 20423-0001

ENTERED Office of Proceedings

JAN 26 2012

Union Pacific R.R. - Petition for Declaratory Order -Re: Finance Docket No. 35504

Dear Ms. Brown:

Pursuant to the Board's decision issued January 23, 2012 in the above-referenced docket, I have enclosed for filing a certificate indicating that the service required by that Decision has been accomplished.

Sincerely,

Anand Viswanathan

Enclosure

cc (with attachment): David L. Coleman, Esq.

John M. Scheib, Esq.

CERTIFICATE OF SERVICE

I, Anand Viswanathan, certify that as of this date a copy of all filings submitted through January 25, 2012 on behalf of Norfolk Southern Railway Company have been served by email on all parties of record in accord with the Board's decision served January 23, 2012.

Anand Viswanathan

Dated: January 26, 2012